

CITY OF JOHNSTOWN, CAMBRIA COUNTY, PENNSYLVANIA
RESOLUTION NO. 10747

MOVED BY COUNCILPERSON: ARNONE

A RESOLUTION OF CITY COUNCIL, OF THE CITY OF JOHNSTOWN, PENNSYLVANIA AUTHORIZING THE CITY MANAGER AND CITY SOLICITOR TO EXECUTE THE ATTACHED SETTLEMENT STIPULATION WITH JPN HOLDINGS LLC, TO RESOLVE A TAX ASSESSMENT APPEAL REGARDING PROPERTY LOCATED AT 216 MAIN & 217-219 UNION STREET, JOHNSTOWN, PA 15901, UPI NOS. 71-002.-507.000 AND 71-002.-514.000 AND TO TAKE ANY/ALL ACTIONS NECESSARY TO EFFECTUATE SAME.

WHEREAS, JPN Holdings LLC filed a Tax Assessment Appeal in the Court of Common Pleas of Cambria County at Docket No. 2024-4550, challenging the combined assessed value of \$154,800 yielding a combined Fair Market Value of \$1,200,000.00 assigned to its property located at 216 Main & 217-219 Union Street, Johnstown, PA 15901; and

WHEREAS, after the parties received a JPN Holdings LLC'S appraisal, the parties, to include the City, the Cambria County Tax Assessment Office and the Greater Johnstown School District have engaged in settlement discussions with JPN Holdings LLC, and identified a Fair Market Value of \$280,000.00 for tax year 2025 as a reasonable value upon which to resolve the matter; and

WHEREAS, the proposed Settlement Stipulation is attached hereto as Attachment A;

NOW, THEREFORE, BE IT RESOLVED, BY THE CITY COUNCIL OF THE CITY OF JOHNSTOWN, PENNSYLVANIA TO AUTHORIZE THE CITY MANAGER AND CITY SOLICITOR TO EXECUTE AND TAKE ANY/ALL ACTIONS NECESSARY TO EFFECTUATE THE ATTACHED SETTLEMENT STIPULATION TO RESOLVE THE TAX ASSESSMENT APPEAL ADDRESSING THE LITIGATION FILED BY FOR LPN HOLDINGS LLC, IN RELATION TO PROPERTY LOCATED AT 216 MAIN & 217-219 UNION STREET JOHNSTOWN, PA 15901, UPI NOS. 71-002.-507.000 AND 71-002.-514.000 FOR A FAIR MARKET VALUE OF \$280,000.00.

RESOLUTION SECONDED BY COUNCILPERSON

KING

Roll Call:

Arnone			Barber			Clark			Spinelli			Brandon-Taylor			King					
Y	N	A	Y	N	A	Y	N	A	Y	N	A	Y	N	A	Y	N	A	Y	N	A
✓			✓				✓		✓			✓			✓					

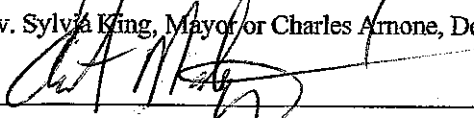
ADOPTED: January 14, 2026

ATTEST:

I do hereby certify that the foregoing is a true and correct copy of Resolution No. 10747 as the same adopted by the City Council of the City of Johnstown, Pennsylvania.



Rev. Sylvia King, Mayor or Charles Arnone, Dep. Mayor



Arturo Martynuska, City Manager

JPN HOLDINGS, LLC

Petitioner,

vs.

CAMBRIA COUNTY BOARD
OF ASSESSMENT APPEALS

Respondent,

vs.

CITY OF JOHNSTOWN,
GREATER JOHNSTOWN SCHOOL
DISTRICT, and COUNTY OF
CAMBRIA,

Interested Parties.

IN THE COURT OF COMMON PLEAS
OF
CAMBRIA COUNTY, PENNSYLVANIA

NO. 2024 - 4550

CIVIL ACTION – LAW

SETTLEMENT STIPULATION

UPI NOS. 71-002. -514.000 AND
71-002. -507.000

COUNSEL FOR PETITIONER:
GVOZDICH LAW
George Gvozdich, Jr., Esq.
PA Supreme Court ID No. 30728
Christopher G. Gvozdich, Esq., LL.M.
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Ebensburg, PA 15931
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Fax: (888) 595-4129

JPN HOLDINGS, LLC	:	IN THE COURT OF COMMON PLEAS
	:	OF
Petitioner,	:	CAMBRIA COUNTY, PENNSYLVANIA
	:	
vs.	:	NO. 2024 - 4550
	:	
CAMBRIA COUNTY BOARD	:	CIVIL ACTION – LAW
OF ASSESSMENT APPEALS	:	
	:	
Respondent,	:	SETTLEMENT STIPULATION
	:	
vs.	:	UPI NOS. 71-002. -514.000 AND
	:	71-002. -507.000
	:	
CITY OF JOHNSTOWN,	:	
GREATER JOHNSTOWN SCHOOL	:	
DISTRICT, and COUNTY OF	:	
CAMBRIA,	:	
	:	
Interested Parties.	:	

SETTLEMENT BY STIPULATION

AND NOW come the Parties, by and through their respective counsel, who stipulate as follows:

1. The Cambria County Board of Assessment Appeals (referenced hereinafter as the “Board”), assessed the properties located in the City of Johnstown, Cambria County, Pennsylvania at UPI Nos. 71-002. 514.000 and 71-002. -507.000 (the “Properties”), at a combined assessed value of \$154,800.00 yielding a combined fair market value of \$1,200,000.00.
2. Petitioner, JPN Holdings, LLC (“Petitioner”) appealed these valuations to this Court on or about October 23, 2024. Cambria County, Greater Johnstown School District, and the City of Johnstown (the “Taxing Authorities”) intervened in the case.

3. After consultation, counsel for the Petitioner and counsel for the Taxing Authorities have agreed upon a settlement and have agreed that the aggregate Fair Market Value for the Properties should be \$280,000.00 for tax year 2025.

4. The total Assessed Values of the Properties should be set as follows:

UPI NO.	Tax Year	Fair Market Value	Assessed Value
71-002. -514.000	2025	\$75,813.95	\$9,780.00
71-002. -507.000	2025	\$204,186.05	\$26,340.00
Total	2025	\$280,000.00	\$36,120.00

5. For purposes of the Greater Johnstown School District, the start date of the Stipulation is July 1, 2025, and will only affect school district taxes beginning for fiscal year July 1, 2025 through June 30, 2026 and forward. The Stipulation will go into effect on January 1, 2025 for Cambria County and City of Johnstown taxes. No refunds will be necessary from the Greater Johnstown School District for the fiscal year July 1, 2025 through June 30, 2026 because the Properties remained in exempt status during that fiscal year. No refunds will be necessary from Cambria County or the City of Johnstown for the calendar year of January 1, 2025 through December 31, 2025 because the Properties remained in exempt status during that year. School taxes will be due for the fiscal year July 1, 2026, through June 30, 2027 based upon the stipulated assessed values. Cambria County and City of Johnstown taxes will be due for the calendar year January 1, 2026 through December 31, 2026 based upon the stipulated assessed values.

6. The assessed values totaling \$36,120.00 shall remain in effect from the dates outlined above unless and until changed by reason of a future assessment appeal, countywide reassessment, physical change in the property, or otherwise permitted by applicable law.

7. The Petitioner, the County of Cambria, Greater Johnstown School District, and City of Johnstown have consented to this Stipulation.

8. This Stipulation constitutes the entire agreement between the parties. There are no other terms, obligations, representations, statements, conditions, verbal or written, concerning the assessment.

9. All parties appearing in this case have executed this Stipulation. All parties signing have authority to sign and bind the party for whom they sign.

10. This Stipulation may be countersigned by any and all of the parties hereto. The multiple counterparts shall all be treated as an original.

11. This Agreement may be executed by facsimile or pdf signature by any party, and any such signature shall be deemed to be binding for all purposes.

WHEREFORE, the Parties respectfully request this Honorable Court approve the above-referred to agreement of Settlement by Stipulation.

Respectfully submitted,

George Gvozdoch, Jr.
*Attorney for Petitioner, JPN Holdings,
LLC*

Ronald N. Repak
*Solicitor for Greater Johnstown School
District*

Gary A. Jubas
Solicitor for Cambria County

David P. Andrews
Solicitor for City of Johnstown

JPN HOLDINGS, LLC	:	IN THE COURT OF COMMON PLEAS
	:	OF
Petitioner,	:	CAMBRIA COUNTY, PENNSYLVANIA
	:	
vs.	:	NO. 2024 - 4550
	:	
CAMBRIA COUNTY BOARD OF ASSESSMENT APPEALS	:	CIVIL ACTION – LAW
	:	
Respondent,	:	ORDER
	:	
vs.	:	UPI NOS. 71-002. -514.000 AND
	:	71-002. -507.000
	:	
CITY OF JOHNSTOWN, GREATER JOHNSTOWN SCHOOL DISTRICT, and COUNTY OF CAMBRIA,	:	
	:	
Interested Parties.	:	

ORDER

AND NOW, on this _____ day of _____, 202____, upon review and consideration of the record and the Stipulation of the parties to this action, it is hereby DIRECTED that the Assessment Office of Cambria County establish the following values for tax year 2025 for the properties located in the City of Johnstown, Cambria County, Pennsylvania being UPI Nos. 71-002. 514.000 and 71-002. -507.000 now owned by JPN Holdings, LLC:

UPI NO.	Tax Year	Fair Market Value	Assessed Value
71-002. -514.000	2025	\$75,813.95	\$9,780.00
71-002. -507.000	2025	\$204,186.05	\$26,340.00
Total	2025	\$280,000.00	\$36,120.00

For purposes of the Greater Johnstown School District, the start date of this Order is July 1, 2025, and will only affect school district taxes beginning for fiscal year July 1, 2025 through June 30, 2026 and forward. This Order will go into effect on January 1, 2025 for Cambria County and City of Johnstown taxes. No refunds will be necessary from the Greater Johnstown

School District for the fiscal year July 1, 2025 through June 30, 2026 because the Properties remained in exempt status during that fiscal year. No refunds will be necessary from Cambria County or the City of Johnstown for the calendar year of January 1, 2025 through December 31, 2025 because the Properties remained in exempt status during that year. School taxes will be due for the fiscal year July 1, 2026, through June 30, 2027 based upon the stipulated assessed values. Cambria County and City of Johnstown taxes will be due for the calendar year January 1, 2026 through December 31, 2026 based upon the stipulated assessed values.

The assessed value of \$36,120.00 shall remain in effect from the dates outlined above unless and until changed by reason of a future assessment appeal, countywide reassessment, physical change in the property, or otherwise permitted by applicable law.

BY THE COURT:

J.

CERTIFICATE OF COMPLIANCE

I certify that this filing complies with the provisions of the *Public Access Policy of the Unified Judicial System of Pennsylvania: Case Records of the Appellate and Trial Courts* that requires the filing confidential information and documents differently than non-confidential information and documents.

Submitted by: George Gvozdoch, Jr.

Signature: _____

Attorney No.: 30728

CERTIFICATE OF SERVICE

I certify that a copy of the foregoing Settlement by Stipulation is being served upon the following by electronic mail this _____ day of December, 2025:

Assistant Solicitor for Cambria County:

Gary A. Jubas, Esquire
214 S. Center Street
Ebensburg, PA 15931

Solicitor for the City of Johnstown:

David Andrews, Esquire
P. O. Box 563
Hollidaysburg, PA 16648

Solicitor for Greater Johnstown School District:

Ronald N. Repak, Esquire
Dillon, McCandless, King, Coulter,
& Graham, LLP
313 W. High Street, Suite 209
Ebensburg, PA 15931

George Gvozdoch, Jr., Esquire
Counsel for Petitioner